सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	**RAJASTHAN GAZETTE** **Extraordinary**
	साअधिकार प्रकाशित	*Published by Authority*
	आश्विन 19, शुक्रवार, *शाके* 1941–अक्टूबर 11, 2019 *Asvina 19, Friday, Saka 1941–October 11, 2019*	

भाग 4 (ग)
उप–खण्ड (II)
राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, October 10, 2019

S.O.112 .-In exercise of the powers conferred by section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Rajasthan Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

[F.12(46)FD/Tax/2017-Pt-III-75]
By Order of the Governor,
NISHANT JAIN
Joint Secretary to the Government

Government Central Press, Jaipur.